



IRPSA/PUBLIC NOTICE  
2012 DEC 11 PM 1:27

VICE PRESIDENT FOR  
BUSINESS & FINANCE  
712.274.5128

1501 Morningside Avenue  
Sioux City, Iowa 51106  
712.274.5000  
www.morningside.edu

October 15, 2012

Top-Hat Plan Exemption  
Employee Benefits Security Administration  
U. S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

Re: 457(b) Deferred Compensation Plan of Morningside College

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter and the enclosed "Top-Hat Statement" will serve as notice that, with respect to the 457(b) Deferred Compensation Plan of Morningside College adopted by Morningside College (the Plan), the undersigned intends to use the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 (ERISA), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Employer Name and Address: Morningside College  
1501 Morningside Ave, Sioux City, IA 51106
2. Employer Identification No. 42-0680400
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation in accordance with Section 457(b) of the Internal Revenue Code of 1986, as amended, for a select group of management or highly compensated employees.
4. The Employer hereby states that it maintains only this Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and the number of employees currently in such Plan is one (1).

Pursuant to Regulations Section 2520.104-23, the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

By:   
Ronald A. Jorgensen, Vice President for Business and Finance

00899458-1\22805-001

**TOP-HAT STATEMENT  
By Morningside College**

Name of Tax-Exempt Employer: Morningside College

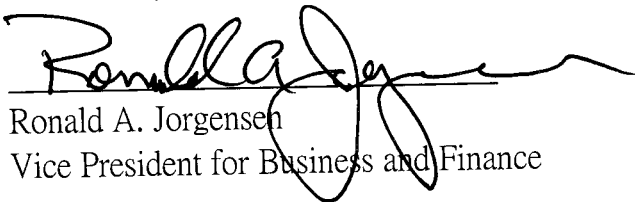
Address of Tax-Exempt Employer: 1501 Morningside Ave, Sioux City, IA 51106

E.I.N.: 42-0680400

Morningside College (the College) hereby declares that the purpose of the “Morningside College 457(b) Deferred Compensation Plan” sponsored by Morningside College (the Plan) is to provide deferred compensation primarily for a select group of management and highly compensated employees. The number of employees covered under the Plan as of the date of the signing of this document is one (1). The College does not maintain any other unfunded top-hat plan within the meaning of Department of Labor Regulation Section 2520.104-23(b).

Date: October 13, 2012

By:



Ronald A. Jorgensen

Title: Vice President for Business and Finance

